--- 18 Cigarettes - “L. O. Grothe Tobacco”, Montreal - 1939 ---

The first wartime Budget of September 12th 1939 had increased the excise duty on *small cigarettes* from $4.00 to $5.00 per thousand, and the manufacturers responded by decreasing their package sizes by one cigarette per pack of ten or major fraction thereof, and the package of twenty was reduced to eighteen cigarettes selling for 20 cents.

Initially “L. O. Grothe”, an affiliate of “Imperial Tobacco”, used *on-hand* sheets of the eighteen cigarette Series “A”.

By late fall in 1939 “L. O’ Grothe” was using the Series “C” imperforate eighteen cigarettes. The hidden letters “B-B” indicate that the Series “C” die had been approved in 1935, since the eighteen cigarette size had been a production item when BABN first gained the printing contract.

★**RC-296** - 18 cigarettes, Series “A”, imperf, coded **16-10D / 409** by “L. O. Grothe” in the 40th week of 1939

★**RC-384** - 18 cigarettes, Series “C”, imperforate, coded **16-10D / 489** by “L. O. Grothe” in the 48th week of 1939

[RC-296] - 1939										
		---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	**389**	---
	409	---	---	---	---	---	---	---	---	---
	---	---	---							

[RC-384] - 1939										
		---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	**489**	---
	---	---	---							

Since to date all of these weekly codes seem to be ***even numbers***, it is possible that “L. O. Grothe” was changing their code every ***two weeks***. To date, the only exception has been **39** on ten cigarettes, when they were just beginning the code in the 3rd week of 1939.

--- 18 Cigarettes - “L. O. Grothe Tobacco” - 1940-42 ---

Beginning in 1940, using sheets obtained under the Budget of September 12th 1939, “L. O. Grothe” altered their date coding from reading *weeks of production* (in three digits), to a two or three digit *monthly* code, where the last digit read the ***year*** of production, and the initial digit (or digits as the case may be) provided the ***month***. Initially, in January 1940, they used **1-40**, but they soon dropped the **4** from **40**, and inverted the cancellation, for stamps obtained under the June 1940 Budget.

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the manufacturers once again reduced their packages by one per ten, and the package of eighteen should have stopped. However, the Province of Quebec had enacted a 10% tobacco tax in July 1940 and by early 1941 for sale in Quebec the *eighteen cigarette* package continued in production. The regular price across Canada was 25¢ for twenty cigarettes, *except in Quebec* where retail on eighteen cigarettes was 25¢.

★**RC-384** - 18 cigarettes, imperf, coded **1-40 / 16-10D** by “L. O. Grothe” in January 1940

★**RC-384** - 18 cigarettes, imperf, coded **16-10D / 31** by “L. O. Grothe” in March 1941

--- cancellation reads horizontally upright - on stamps obtained under the September 1939 Budget - a single copy to date ---

[RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	1-40	---	---	---	---	---	---	---	---	---	---	---

--- cancellation reads horizontally inverted - on stamps obtained under the June 1940 Budget - 4 copies to date ---

[RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	31	---	51	61	---	---	---	---	---	---
1942	---	---	---	---	---	62	---	---	---	---	---	---

--- 18 Cigarettes - the “L. O. Grothe” company surcharge for the June 1942 Budget ---

When the Budget of June 24th 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “L. O. Grothe” surcharged their *on-hand* sheets of the imperforate eighteen cigarette stamp with a three-line vermilion 3 mm. Gothic **4¢ / EXCISE / TAX** as the company provisional **RC-502**. As always uncoded, this surcharge dates from June 1942.

★**RC-502 - 4¢ / EXCISE / TAX** on 18 cigarettes, imperf, the “L. O. Grothe” company surcharge for the June 1942 Budget

---

--- 18 Cigarettes - BABN’s 1942 surcharge - as used by “L. O. Grothe” - 1942-43 ---

At the same time, for general distribution, BABN surcharged the imperforate Series “C” eighteen cigarettes stamp with their 6 and 3 mm. three-line Gothic **4c. / EXCISE / TAX** as **RC-633**. The *Quebec price* was 30¢ per pack with all provincial and federal excise taxes included.

--- cancellation reads horizontally inverted - on stamps obtained under the June 1942 Budget - 7 copies to date ---

★**RC-633 - 4c. / EXCISE / TAX** on 18 cigarettes, imperf, coded **16-10D / 72** by “L. O. Grothe” in July 1942

[★RC-633]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	72	82	92	---	112	122
1943	13	23	---	---	---	---	---	---	---	---	---	---

--- 18 Cigarettes - “L. O. Grothe” company re-surcharge of RC-633 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax “L. O. Grothe” re-surcharged their remaining sheets of **RC-633** in deep blue ink with their 5 mm. central Gothic figure **8c.**, and a 10 x 6 mm. **OO** *killer slug*, as the company provisional **RC-692**. Undated (as is usual) the surcharge dates from March 1943.

★**RC-692 - 8c. / OO** on **4c. / EXCISE / TAX** on 18 cigarettes, imperf, the “L. O. Grothe” re-surcharge for the March 1943 Budget

---

--- 18 Cigarettes - BABN’s re-surcharge of RC-633 for the March 1943 Budget ---

At the same time, BABN re-surcharged **RC-633** in dark blue ink with their usual 6½ mm. central Gothic **8c.** killer as the BABN provisional **RC-742**. The *Quebec price* was now 35¢ per pack.

--- cancellation reads horizontally inverted - on stamps obtained under the March 1943 Budget - 4 copies to date ---

★**RC-742 - 8c.** on **4c. / EXCISE / TAX** on 18 cigarettes, coded **16-10D / 33** by “L. O. Grothe” in March 1943

[★RC-742]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	33	43	53	---	---	---	---	---	113	---
1944	---	---	---	---	---	---	---	---	---	---	---	---

--- BABN's surcharge 8c. / EXCISE / TAX of RC-384 - as used by "L.O. Grothe" - 1943-46 ---

When the Budget of March 3rd 1943 doubled the excise tax, BABN surcharged the imperforate eighteen cigarettes stamp for general distribution with their 6 and 3 mm. Gothic 8c. / EXCISE / TAX as **RC-768**.

--- cancellation reads horizontally inverted - on stamps obtained under the March 1943 Budget - 3 copies to date ---

★**RC-768 - 8c. / EXCISE / TAX** on 18 cigarettes, imperf, coded **16-10D / 103** by "L. O. Grothe" in October 1943

[RC-768]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	33	---	53	---	---	---	---	103	---	---
1944	---	---	---	---	---	---	---	---	---	---	---	---
1945	---	---	---	---	---	---	---	---	---	---	---	---
1946	---	---	---	---	---	---	---	---	---	---	---	---

As a wartime conservation measure in March 1943, the manufacturers were restricted to cigarette packages of 18, 20, 22, 25, 40 and 50 cigarettes. The 18 and 22 cigarette sizes were for sale in Quebec. Since the cancellations of "L. O. Grothe" appear to cease in 1943, the presumption is that either their cigarette production was transferred to "Imperial Tobacco", or they ceased code dating their production (which is unlikely).

Path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 16-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 20th 2013, JBH